

AMENDMENTS TO THE SPECIFICATION:

Page 7, paragraph 25 has been changed as follows:

Referring now to Fig. 5, in order to compensate for boron ions, which are diffused to the side wall oxidation film 18 from the active region (A) through the oxidation process, an ion implantation process is performed ~~on the active region (A) that is formed in the resultant~~. Due to the amount of boron ions that are diffused is reduced due to the lowered temperature of the oxidation process, it is difficult to completely prevent the diffusion of boron ions. Therefore, in order to compensate for boron ions that are diffused due to the oxidation process, an ion implantation process is performed on the active region. The ion implantation process of this time may be performed with a dose of $1E11$ to $1E12$ ion/cm² having an energy band of 10 to 25 Kev. The pad nitride film 16 is removed by a wet etching process, and a device isolation film 20 is formed by performing a planarization process such as a chemical mechanical polishing (CMP) process etc. A High Density plasma (HDP) oxidation film having a superior gap fill property is deposited to be filled inside the trench (T) of the resultant. And then, the pad nitride film 16 is removed, until the polysilicon film 14 is exposed.